

State and Local Government Taxes in Washington

CRN 40031 (Graduate)

CRN 40031 (UG Senior)

2 Credit Hours

Summer 2025

Faculty: Michael Crow

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Class dates: Friday, June 27, 6 – 8:50 pm

Saturday, June 28, 9 am – 3:50 pm

Sunday, June 29, 9 am – 3:50 pm

Class room: Virtual (link on Canvas page)

Canvas Page: <https://canvas.evergreen.edu/courses/7440>

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Course Objectives

“In this world, nothing can be said to be certain, except death and taxes”

--- Benjamin Franklin (1789)

Tax policy sits at the center of conflict in state and local policymaking. How governments choose to raise the revenue they need to provide public services has fundamental consequences for who bears the costs of government, and thus inevitably creates winners and losers. Thus, the choices we make about taxes has significant implications for equity and efficiency.

In this course, we investigate the revenue sources state and local governments rely on to operate. In our examination, we will become acquainted with concepts and methods we need in order to evaluate the efficiency and equity implications of differing types of taxes and other revenue sources. By the end of this course, students will have demonstrated their ability to:

--- Describe and analyze the options local governments have to raise revenue, particularly in Washington State;

--- Critically evaluate tax and other financing proposals at the state and local level in Washington in terms of efficiency and equity.

Communications

I encourage and expect contact from you over the quarter. The easiest way to reach me is by e-mail (crawm@evergreen.edu). You may also reach me at my office phone during business hours (9 am to 5 pm) and cell phone before 10 pm. Or you may make an appointment with me for a one-on-one meeting, Zoom conference, or phone call.

I use Evergreen's e-mail and the course Canvas system to conduct course business. If you do not use Evergreen's e-mail system, please be sure to forward messages from this account to the e-mail account that you use. I will also place course assignments, handouts and PowerPoint slides on the course Canvas site.

Course Materials

Books: No book purchases are required for this course.

Two books we will use in this course may be accessed electronically through Evergreen's library:

Brunori, David. 2016. *State Tax Policy: A Primer*. 4th edition. (Entire book)
<https://ebookcentral.proquest.com/lib/esu/detail.action?pq-origsite=primo&docID=4729889>

Fisher, Ronald C. 2023. *State and Local Public Finance*. 5th edition (Selected chapters)
<https://www.taylorfrancis.com/books/mono/10.4324/9781003030645/state-local-public-finance-ronald-fisher>

Other course readings will be made available on the course Canvas site.

Course assignments, credit, and assessment

You will be evaluated in this course based on your progress in meeting the course objectives described above, as assessed by the following assignments and requirements. To earn full credit for the course, students must satisfactorily complete all the following requirements:

Course participation: One of the primary objectives of this class is to develop your ability to critically analyze tax and financing policy issues. In class sessions and activities, we will engage in activities such as discussion and group work that will call on you to apply new ideas from the reading to policy problems. Thus, it is important for you to come to the class prepared to participate by having studied the assigned reading. Your participation will be assessed on the following criteria:

--- *Attendance:* You are expected to be present for the scheduled times when we meet together on June 27-29.

--- *Collegiality:* Showing respect for your peers by being in class on time, staying through the entire session, and respecting the views of others in class discussion.

--- *Preparation:* Completing reading before class, coming to class prepared with assignments and reading materials, active participation in discussion and small group work.

--- *Engagement out of class:* Our sessions on June 27-29 are not the only opportunity to discuss course ideas with me. I want to know if you are having trouble with the material

and what you like and don't like about the course. You may reach me by e-mail or phone or schedule an in-person or Zoom chat session.

Literature review: Evaluating state and local tax and revenue policies requires that one be able to analyze, make connections between, and draw conclusions from the work of other professionals. You will demonstrate your skill at this by completing a literature review of at least 4500 words (15 pages double-spaced) that addresses a research question in the field of state and local public finance. Your review must use a minimum of five sources from our course syllabus and five additional scholarly sources. Your review should not merely summarize these sources. Rather, it must analyze by comparing and contrasting approaches to the topic and drawing conclusions about a thesis or research question posed by the readings. Your review may be either argumentative (such as by arguing for adoption or rejection of a particular tax policy, approach or method) or it may be analytical (such as by evaluating the causes or consequences of a tax theory, approach or method). A paragraph explaining your research question or thesis and an annotated bibliography will be due on **Monday, July 14**. The completed literature review will be due on **Monday, July 28**.

Evaluation: Students are encouraged to complete a self-evaluation and faculty evaluation and to participate in an evaluation conference with the faculty member. The evaluations must be submitted using the My Evergreen system (my.evergreen.edu).

Submitting Assignments

Assignments may be submitted to me either on Canvas and/or by email to me (crawm@evergreen.edu). I recommend both uploading your assignment to Canvas and emailing it to me to ensure I receive it. It is your responsibility to assure that I have received your work on time.

Academic Integrity

Cheating, plagiarism and other violations of academic integrity standards will not be tolerated. Any student turning in work that is in violation of Evergreen's academic integrity standards will automatically receive a No Credit in the course and the matter will be referred to the Office of Student Rights and Responsibilities for disciplinary action. An overview of academic integrity standards and the Student Code of Rights and Responsibilities are available at <https://www.evergreen.edu/offices-services/student-affairs/student-rights-responsibilities>

Accessibility

Your success in this class is important to me, and it is the policy and practice of The Evergreen State College to create inclusive learning environments consistent with federal and state law. If you have a documented disability (or need to have a disability documented), and need an accommodation, please contact me privately as soon as possible, so that we can discuss with the office of Access Services for Students with Disabilities (360) 867-6348; accessservices@evergreen.edu) how to meet your specific

needs and the requirements of the course. For more information, please visit the Access Services website at <https://www.evergreen.edu/offices-services/access-services-for-students-with-disabilities>

Course Schedule

Our course will take place the weekend of June 27-29 and will be divided into five modules. Reading assignments for each module are noted below.

Date	Topic and reading assigned
Friday, June 27, 6 - 8:50 pm	<p>Revenue Options for Local Governments Institute on Taxation and Economic Policy, "How Local Governments Raise Revenue — and What it Means for Tax Equity" https://itep.org/how-local-governments-raise-revenue-2024/ Brunori, Local Tax Policy, pp. 39-62 ICMA, "Revenue Choices: Principles to Guide the Manager" Optional: Municipal Research Service Center, "Revenue Guide for Washington Cities and Towns" https://mrsc.org/getmedia/d3f7f211-fc63-4b7a-b362-cb17993d5fe5/Revenue-Guide-For-Washington-Cities-And-Towns.pdf?ext=.pdf</p>
Saturday, June 28, 9 am - Noon	<p>Intergovernmental Revenues and Constraints Fisher, "Intergovernmental Grants" Judd and Swanstrom, "The Metropolitan Chase" National League of Cities, "Consequences of State Tax and Expenditure Limits on Local Services" https://www.nlc.org/wp-content/uploads/2021/10/Preemption-Brief-2-Consequences-of-State-Tax-and-Expenditure-Limits-Brief-1.pdf</p>
Saturday, June 28, 1 pm - 3:50 pm	<p>Financing Development and Infrastructure Fisher, Capital Investment, Borrowing, and Debt Municipal Research and Services Center, "Tax Increment Financing" https://mrsc.org/explore-topics/economic-development/financing/tax-increment-financing Caro, excerpt from "The Power Broker" Howell-Moroney and Hall, "Waste in the Sewer: The Collapse of Accountability and Transparency in Public Finance in Jefferson County, Alabama"</p>
Sunday, June 29, 9 am - Noon	<p>State Revenue Options Brunori, State Tax Policy: A Primer</p>

<p>Sunday, June 29, 1 pm - 3:50 pm</p>	<p>Analyzing State Tax Incidence Newman and O'Brien, "The Evolution of Southern Tax Structures" Institute on Taxation and Economic Policy, "Who Pays: A Distributional Analysis of the Tax Systems in All 50 States" https://sfo2.digitaloceanspaces.com/itep/ITEP-Who-Pays-7th-edition.pdf Optional (advanced): Fisher, "Principles of Tax Analysis"</p>
<p>Monday, July 14</p>	<p>Annotated bibliography due</p>
<p>Monday, July 28</p>	<p>Literature review due</p>